

701—104.3(423A) Permits. An Iowa sales tax permit will be required under this chapter. However, the director may require all persons responsible for collecting and remitting a hotel-motel tax to register with the department.

Any person not in the business of renting rooms to transient guests, but who regularly rents rooms or residences at varying locations to transient guests, may register once under this chapter.

This rule is intended to implement 2005 Iowa Code Supplement section 423A.6.